Division of Program Compliance - Audits Branch 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

January 29, 2009

Beatrice W. Readel, LCSW, Director Tuolumne County Behavioral Health Department 2 South Green Street Sonora, CA 95370

Dear Ms. Readel:

#### **AUDIT REPORT - TUOLUMNE COUNTY MENTAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tuolumne County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

#### **NET PROGRAM COSTS**

		<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	· \$	1,425,569	\$ 1,447,142	\$ 21,573
Federal Share of Healthy Families/Medi-Cal	\$	90,796	\$ 26,707	\$ (64,089)
State General Funds EPSDT Due State	\$	453,617	\$ 448,522	\$ (5,095)

Beatrice W. Readel, LCSW, Director Tuolumne County Behavioral Health Department January 29, 2009 Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chal Chemin'

WALTER J. HILL, JR., MBA, EA Chief of Audits

Chat the min

CHUKWUEMEKA OKEMIRI, CPA Supervisor, Northern Region Audits

**Enclosures** 

Certified Mail

svb 1/29/09

# TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

NET REIMBURSABLE MEDI-CAL PROGRAM COSTS		<del>-</del>	As Settled		Audit Adjustments	-	As Audited
MEDI-CAL - FFP	(Sch. 2a)	\$	31,127	\$	42	\$	31,169
HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a)	s <u> </u>	0 31,127	\$_	0 42	\$_	31,169
CONTRACT PROVIDERS	(Sch. 3b)	_					
MEDI-CAL - FFP HEALTHY FAMILIES - FFP		\$	1,394,442	\$	21,531 (64,089)	\$	1,415,973 26,707
TOTAL FFP - COUNTY PROVIDERS	(Sch. 3b)	\$	1,485,238	\$_	(42,558)	\$_	1,442,680
TOTAL FFP - COUNTY PLUS CONTRACT P	ROVIDERS						
MEDI-CAL - FFP HEALTHY FAMILIES - FFP		\$	1,425,569 90,796	\$	21,573 (64,089)	\$	1,447,142 26,707
TOTAL FFP - COUNTY PLUS CONTRACT P.	ROVIDERS	\$	1,516,365	\$_	(42,516)	\$ =	1,473,849
EPSDT - SGF Settlement	(Sch. 4 Line 10)	\$	453,617		(5,095)		448,522
EPSDT - SGF Distribution	(Sch. 4 Line 11)		453,617				453,617
SGF Due County (State)	(Sch. 4 Line 12)		0		(5,095)		(5,095)

## TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

#### COUNTY OPERATED FEDERAL

	INITY OPERATED FEDERAL		_	As Settled		Audit Adjustments		As Audited
	1 Medi-Cal Gross Reimbursement							
	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		58,786		(199)		58,587
	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		0		0
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		0		0		0
5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		0		0		0
9.	Total		\$_	58,786	\$_	(199)	\$_	58,587
Less:	: Patient & Other Payor Revenues							
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		0		0		0
12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln-31)		0		0		0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18.	Total		\$_	0	\$ =	0	\$_	0
Medi	i-Cal Net Reimbursement for Direct Services							
19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		58,786		(199)		58,587
21.	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23.	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24.	Healthy Families-O/P	(Ln 8 - Ln 17)		0		0		0
25.	Total	,	\$=	58,786	\$ =	(199)	\$_	58,587
Medi	-Cal MAA Reimbursement							
26. S	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$	0
27. S	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0		0
	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
	Fotal	, , ,	\$	0	\$		s —	0

## TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL					Audit		
		_	As Settled	-	Adjustments	_	As Audited
Amount Negotiated Rates Exceed Cost							
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	_	_0	_	
36. Total		\$ =	0	\$ =	0	\$ =	
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$_	365,205	\$	(30)	\$	365,17
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	0	\$	0	\$	
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$_	0	\$ _	0	\$=	
lealthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Li	mit (MH1979, Ln 8)	\$	12,699	\$	(0)	\$	12,69
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$	0	\$	
12. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ _	0	\$ =	0	\$_	
Hilization Review Reimbursement							
13. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	0	\$	0	\$	
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	0	-	0	\$	
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	31,127	\$	42	\$	31,16
16. Enhanced (Children)	(MH1979, Ln 17,17A)		. 0		0		,
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0		
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		
19. Administrative Reimbursement	(MH1979, Ln 6)	,	0		0		
50. U.R. Skilled Professional	(MH1979, Ln 14)		0		0		
1. U.R. Other	(MH1979, Ln 15)		0		0		
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0		
53. Subtotal- FFP		\$_	31,127	\$ _	42	\$	31,16
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	
55. Quality Assurance Review Results	(Adj # )	_	0	_	0	_	
66. Total SD/MC Reimbursement - FFP		\$	31,127	\$	42	\$	31,16
let Healthy Families Reimburgement - FFP		=		=		===	
7. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	0	\$	0	\$	
88. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	•	0	Ψ	0	•	
9. Administrative Reimbursement	(MH1979, Ln 10)		0		0		
0. Total Healthy Families Reimbursement - FFP	(m.11777, Ell 10)	\$_	0	\$=		\$_	
51. Total - FFP (Ln 56 + Ln 60)		\$	31,127	\$	42	\$	31,16
71. 10tai - 111 (Eli 30 + Eli 00)		⊸ _	1,12/	ψ <sub>=</sub>	42	Ψ_	١,١٥ د

### TUOLUMNE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

Legal	3	(1) Medi-Cal and Crossover	(2) Enhanced - Children	(3) Enhanced - Refugees	(4) Total Gross Cost	(5) Healthy Families	(6) Medi-Cal and Crossover	(7) Enhanced - Children	(8) Enhanced - Refugees	(9) Total Gross Cost	(10) Healthy Families
Entity	r	Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost	Gross Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost
Number <u>Legal Entity</u>	Ŀ	(MH 1968, Ln 5, 5A, 10,10A)	l: N: ₽: (MH 1968, Ln 16, 16A)	A T I E (MH 1968, L⊓ 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00233 Kings View Corp.	\$	0 \$	0 \$	0 \$	0 \$	O \$		31,763 \$	0 \$	2,012,994 \$	37,351
-	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 S	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 S	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 S	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	5	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	Ü
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$ 0 \$	0 \$	0 \$	0
	. 5	0 \$	0 \$	0 \$	0 \$	0 \$ 0 \$		0 \$	0 \$ 0 \$	0 \$	U
	\$	0 \$	0 \$	0 \$ 0 \$	0 \$ 0 \$	0 \$		0 \$		0 \$ 0 \$	U
	3	0 \$ 0 \$	0 \$ 0 \$	0 \$	0 \$	0 \$		0 \$	0 \$ 0 \$	0 \$ 0 \$	Ü
	2	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
		0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	9	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	6	0 8	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 <b>\$</b>	. 0 \$		0 \$	0 \$	0 \$	Ö
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	o s	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	S	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 S	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 S	0 \$	0 \$	0 \$	0 \$	0 \$ .	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	\$	0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	0 \$	0
GRAND TOTAL	\$			0 \$	0 \$	0 \$	1,981,231 \$	31,763 \$	0 s	2,012,994 \$	37,351

TUOLUMNE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

(49) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)	000000000000000000000000000000000000000	
(\$8)  Net Cost Healthy Families THE N.T. (Col 10-14)	6. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10	200
(17). Total Net Cost (Excl. HFP) (Col 9-13)	20 20 20 20 20 20 20 20 20 20 20 20 20 2	466,210,2
(f6)  Net Cost Healthy Families (Col 5-12)	000000000000000000000000000000000000000	н
(18) Total Net Cost (Excl. HS P. A. 17) (Col 4-11)		
### (#################################		0
(#\$)  Total  Revenue (Excl. HFP)  (WH 1968.  Ln 28 to 30)	м м м м м м м м м м м м м м м м м м м	A
/(2注) Healthy Families Revenue (TENE N: TENE (MH 1968.	<b>ຑ</b> ຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑຑ	9
(41)  Total  Revenue (Excl. HFP) (MH 1968.		9
<u>Legal Entity</u>	Kings View Corp.	GRAND IOTAL
Legal Entity <u>Number</u>	Kings Kings (	475

### TUOLUMNE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

		\$550 \$550	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
			Neg. Rates	Neg. Rates	Neg. Rates	Neg. Rates Exceed Costs	T-+-LODGEO	11IN E 21 -	<b>-</b> - , ,		
Legal Entity			Exceed Costs (Excl. HFP)	Exceed Costs Healthy Families	Exceed Costs (Excl. HFP)	Healthy Families	Total SD/MC Reimbursement	Healthy Families Reimbursement	Total Reimbursement	FFP Contract	Lower of FFP or Contract
Number	Legal Entity	E	INPA		OUTPA		(FFP)	(FFP)	(FFP)	Maximum	Maximum
Number	Legal Entity	E	(MH 1968,	(MH 1968,	(MH 1968.	(MH 1968	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)	Waximum	Maximum
			Ln 38 to 39)	Ln 40, 40A)	Ln 38 to 39)	Ln 40, 40A)	(14111 1373, LINE 21)	(1411 1575, (11. 27)	(00), 24 + 23)		
			E11 00 to 55)	E11 40, 40/4)	E11 00 to 00)	21.40, 40/4					
00233	Kings View Corp.	\$	0 \$	0 \$	0 \$	0 \$	1,415,973 \$	26,707 \$	1,442,680 \$	0 \$	1,442,680
0	,	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
D		0 \$	0 \$	0 \$	0 \$	0 \$			0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$ 0 \$	0 \$	0 \$	0 \$				0 \$	Ü
0		0 \$ 0 \$	0 \$	0 S 0 S	0 \$	0 \$ 0 \$				0 \$	Ü
U		0 \$	0 \$	0 \$	. 0 \$	0 \$				0 \$	U
Ü		0.5	0 \$		0.5	0 \$				0 \$ 0 \$	0
0		0.5	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
n		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
Ď.		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	Ō
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$		0 \$	0 \$				0 \$	0
0		0 \$	0 \$	D \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	GRAND TOTAL	\$_	0 \$	0 \$	0 \$	0 \$	1,415,973 \$	26,707 \$	1,442,680 \$	0 \$	1,442,680

(To Sch. 1)

### TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2004

		_	As Settled	 Audit Adjustments	As Audited
(1)	SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$	2,095,162.00	\$ (23,581.29) \$	2,071,580.71
(2)	Total SD/MC Claims		2,085,187.00	0.00	2,085,187.00
(3)	Percent % (Line 1/Line 2)		1.00	(0.01)	0.99
(4)	EPSDT Claims		1,072,736.00	0.00	1,072,736.00
(5)	Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		1,077,885.00	(12,122.00)	1,065,763.00
(6)	Cost Settled Baseline for EPSDT		106,046.00	0.00	106,046.00
(7)	Net Cost Settlement Amount (Line 5 - Line 6)		971,839.00	(12,122.00)	959,717.00
(8)	46.70% of Cost Settlement Amount (Line 7 x 46.70%)		453,849.00	(5,661.00)	448,188.00
(8a)	FY 2001-02 EPSDT Settlement		451,525.00	0.00	451,525.00
(8b)	Annual Local Growth (L. 8 - 8a)		2,324.00	(5,661.00)	(3,337.00)
(9)	County Match 10% of Local Growth (8b x 10%)		232.40	(566.10)	(333.70)
(10)	Net Cost Settlement Amount (L. 8 - 9)		453,616.60	(5,094.90)	448,521.70
(11)	SGF Distribution (Settled and Audited)		453,616.60	0.00	453,616.60
(12)	SGF Due County (State)	\$	0.00	\$ (5,094.90) \$	(5,094.90) (To Sch. 1)

#### Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Provide	r TUOLUMNE C	CUNT	 (		Provider Number 00055	No. of Adj.		riod Ended 30/04
Adj.	Report Refere Form/ Sch.	nce Line	Col.	EXPLANATION OF AUDIT ADJUSTMENT	S	As Reported	Increase (Decrease)	As Audited
1 2 Info Info Info	(MH1966) MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB	Totals Totals Totals Totals	E F H I M N	ADJUSTMENTS TO REPORTED SD/MC UNITS  MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDI-CAL UNITS - 10/01/02 to 06/30/03  MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03  ENHANCED - CHILDREN - 07/01/02 to 09/30/02  ENHANCED - CHILDREN - 10/01/02 to 06/30/03		38,025 - - - -	7,200 (7,200) - - -	7,200 30,825 - - -
Info Info Info Info	MH1901 SchB	Totals Totals	P R S	ENHANCED - REFUGEES  HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  TOTAL  To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated August 13, 2008 (including Disallowed claims).  Copies of work papers detailing adjustments by service functions have		38,025	-	38,025
Info 3 Info Info Info Info Info Info Info	(MH1966) MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB MH1901 SchB	Totals Totals Totals Totals Totals Totals Totals Totals	E F H I M Z P R S	been provided to the County.  MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDI-CAL UNITS - 10/01/02 to 06/30/03  MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03  ENHANCED - CHILDREN - 07/01/02 to 09/30/02  ENHANCED - CHILDREN - 10/01/02 to 06/30/03  ENHANCED - REFUGEES  HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03  TOTAL  To adjust the State DMH Approved Claims Report dated August 13, 200 the County's disallowed units per the DCS.  The lower of the State DMH Approved Claims Report or the As Settled 0	Cost Report	7,200 30,825 - - - - - - - - - - - - - - - - - - -	(120) - - - - - - - (120)	7,200 * 30,705 * - * - * - * - * - * - * - * - * - * -
				is the DMH Claims Report data, therefore no further adjustment is necessitive Copies of work papers detailing this review by service functions have been provided to the county.  * Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.	ssary.			

Provider	TUOLUMNE (	COUNT	 Y		Provider Number 0055	No. of Adj.	<u> </u>	eriod Ended 5/30/04
	Report Refere	ence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED SD/MC SETTLE	MENT			
4 info	MH 1979 MH 1979	21 27	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER TOTAL REIMBURSEMENT - CONTRACT PROVIDER		\$ 31,13		\$ 31,169 * 
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustment reported costs and units.  No Quality Assurance Review included in Pre-Audit package Propose to Pass on further review.				
5	SCH 4	1	3	ADJUSTMENTS TO AS SETTLED EPSDT STATÉ GENE SD/MC ACTUALS	RAL FUNDS	\$ 2,095,1	62 (23,581)	\$ 2.071,581
3	30114	,   		To adjust SD/MC actuals as a result of adjustments to total computa as reflected in the MH 1979 forms for both the County Program and The amounts utilized for this purpose was SD/MC and Enhanced for	its contract providers.		(23,301)	2,071,001
6	SCH 4	10	3	NET COST SETTLEMENT AMOUNT  To adjust net cost settlement amount as a result of adjustments to S  (Total Computable Medical), total SD/MC claims and EPSDT claims		\$ 453,6	(5,095)	\$ 448,522
			THE THE THE TANKS OF THE TANKS	* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

#### CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE County Code: 55

	Legal Entity: TUOLUMNE COUNTY	А	В	С
Le	gal Entity Number: 00055	Salaries		Total
		and Benefits	Other	Costs
1	Mental Health Expenditures	157,155	4,220,182	4,377,337
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(2,905,592)	(2,905,592)
4	Other Adjustments from MH 1962		(1,172,985)	(1,172,985)
5	Total Costs Before Medi-Cal Adjustments	157,155	141,605	298,760
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			298,760
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
L	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
	Martin 11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
17	Research and Evaluation (County Only)		· · · · · · · · · · · · · · · · · · ·	
-				
18	Mode Costs (Direct Service and MAA)			298,760
10	Tatal Casta Line Other ab 10			200.700
19	Total Costs - Lines 9 through 18			298,760

Crosscheck

298,760 οк

298,760 ок

#### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE

33 Non-Medi-Cal Costs

MHS MHS ASO ASO County Code: 55 Legal Entity: TUOLUMNE COUNTY В D Ğ Service Service Service Service Service Legal Entity Number: 00055 Service Mode: 15 - Outpatient (Program 2) Mode Total Function Function Function Function Function Function 49 69 49 69 Allocation Percentage 100.00% 88.20% 9.54% 1.40% 0.85% Total Units 2,835 40,711 5,580 270 Gross Cost 76,774 67,716 1,078 7,324 656 Cost per Unit 1.66 1.31 2.43 0.38 SMA per Unit 2.36 4.37 2.36 4.37 Published Charge per Unit 7 Negotiated Rate / Cost per Unit 07/01/03 - 09/30/03 960 5,580 660 Medi-Cal Units 8A 10/01/03 - 06/30/04 1,875 26,280 2,280 270 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Units 9A 10/01/03 - 06/30/04 10 07/01/03 - 09/30/03 Enhanced SD/MC Units 10A 10/01/03 - 06/30/04 10B Enhanced SD/MC (Refugees) Units 07/01/03 - 06/30/04 07/01/03 - 09/30/03 Healthy Families (SED) Units 11A 10/01/03 - 06/30/04 12 Non-Medi-Cal Units 2,640 8,851 13 9,281 07/01/03 - 09/30/03 10,513 365 866 Medi-Cal Costs 10/01/03 - 06/30/04 713 43,712 656 13A 48 074 2.993 07/01/03 - 09/30/03 24,385 1,558 14 28,208 2.266 Medi-Cal SMA Upper Limits 10/01/03 - 06/30/04 125,829 4,425 114,844 5,381 1,180 15 07/01/03 - 09/30/03 Medi-Cal Published Charges 15A 10/01/03 - 06/30/04 16 07/01/03 - 09/30/03 Medi-Cal Negotiated Rates 16A 10/01/03 - 06/30/04 17 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Costs 17A 10/01/03 - 06/30/04 18 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover SMA Upper Limits 18A 10/01/03 - 06/30/04 19 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges 19A 10/01/03 - 06/30/04 20 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Negotiated Rates 20A 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Enhanced SD/MC Costs 21A 10/01/03 - 06/30/04 22 07/01/03 - 09/30/03 Enhanced SD/MC SMA Upper Limits 22A 10/01/03 - 06/30/04 23 07/01/03 - 09/30/03 Enhanced SD/MC Published Charges 23A 10/01/03 - 06/30/04 24 07/01/03 - 09/30/03 Enhanced SD/MC Negotiated Rates 24A 10/01/03 - 06/30/04 25 Enhanced SD/MC (Refugees) Costs 07/01/03 - 06/30/04 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/03 - 06/30/04 27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 09/30/03 29A 10/01/03 - 06/30/04 30 30A 07/01/03 - 09/30/03 Healthy Families SMA Upper Limits 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Healthy Families Published Charges 31A 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Healthy Families Negotiated Rates 10/01/03 - 06/30/04

18,187

14,722

3,465

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County Code: 55		<u> </u>	,	REIMBURS	EMENT TYPE	PC		PC			Costs	
Legal Entity: TUOLUMNE COUNTY		Α	В	L c	<u> </u>	E	F	G	н	7.11	J	K
Legal Entity Number: 00055		_	Mode 55		Total	Total Inpatient				Total Outpatient		Total Outpatient
			S. F.'s 11-19,		MAA	Mode 05-	Mode 05-All		Mode 15	Exclude	Mode 15	(Col I + Col J)
	07/01/03 - 09/30/03	S. F.'s 01-09	31-39	S.F.'s 21-29		Hospital	Other	Mode 10	Program (1)	Program (2)	Program (2) 10,513	10,513
Medi-Cal Costs	10/01/03 - 06/30/04										48,074	48,074
2Medi-Cal SMA	07/01/03 - 09/30/03										28,208	28,208
2A	10/01/03 - 06/30/04 07/01/03 - 09/30/03	11,111,111,111					-		<del> </del>	<del> </del>	125,829	125,829
3A Medi-Cal P C	10/01/03 - 06/30/04									-		
4 Medi-Cal N R	07/01/03 - 09/30/03	111111111111111									H. H. 1911	
4A	10/01/03 - 06/30/04					<u> </u>					<u> </u>	
5 Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03	<u> </u>		1					-		10,513	10,513
SA	10/01/03 - 06/30/04	+				::				414.4 14.4271 <u>31</u> 7	48,074	48,074
6A Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03 10/01/03 - 06/30/04		1		<b>ļ</b>	<del>-</del>	<del> </del> .			<del> </del>	<del> </del>	
7 Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03						†				Ι.	
7A	10/01/03 - 06/30/04											
B Medicare/Medi-Cal Crossover P C.	07/01/03 - 09/30/03 10/01/03 - 06/30/04						<del> </del>					
9 Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03		1								<del> </del>	-
9A Medicare/Medi-Cai Crossover N. R.	10/01/03 - 06/30/04								L			
10 Medicare/Medi-Cal Crossover Gross Reim	07/01/03 - 09/30/03											
10A	10/01/03 - 06/30/04	Justination (	<u>landida da</u>									
11 Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03	Haring and	Handalahi.	1,1(1,1,1)							10,513	10,513
11A	10/01/03 - 06/30/04	<u>. Perilanda di</u>			physical con-					<u> </u>	48,074	48,074
12 Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								<u> </u>			
12A  13 Enhanced SD/MC (Children) SMA	10/01/03 - 06/30/04 07/01/03 - 09/30/03		12111111111111111111111111111111111111					-			<del> </del>	
13A Enhanced SD/MC (Children) SMA	10/01/03 - 06/30/04	natura da karin										
14 Fohanced SD/MC (Children) P. C.	07/01/03 - 09/30/03											
14A	10/01/03 - 06/30/04 07/01/03 - 09/30/03							-	<del> </del>	<del> </del>	<u> </u>	·
15A Enhanced SD/MC (Children) N. R.	10/01/03 - 06/30/04						† <u> </u>					
	07/01/03 - 09/30/03			f and the second							ļ	
16A Enhanced SD/MC (Children) Gross Reim.	10/01/03 - 06/30/04						1		_	T		
17 Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18 Enhanced SD/MC (Refugees) SMA 19 Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04									<u> </u>		
19 Enhanced SD/MC (Refugees) P. C. 20 Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04		-		+		<del> </del>			-	<del> </del>	<del> </del>
					#####				L 277		1	
21 Tolal Medi-Cal Gross Reimbursement 21A (Excludes Refugees)	07/01/03 - 09/30/03 10/01/03 - 06/30/04		<del>                                     </del>		-	<del></del>	<del> </del>	<del> </del>	<del> </del>		10,513 48,074	10,513
22 Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04						T	İ			1	38,071
23 Hazilby Families Cost	07/01/03 - 09/30/03						The state of the s	1		<del>                                     </del>	<del> </del>	
23A Healthy Families Cost	10/01/03 - 06/30/04						-					
24 Healthy Families SMA	07/01/03 - 09/30/03			4	4					1	ļ	
24A Reality Families Sivia	10/01/03 - 06/30/04 07/01/03 - 09/30/03				1		+	<del> </del>	+	<del> </del>		<del> </del>
25 25A Healthy Families P C	10/01/03 - 06/30/04											
26 Healthy Families N. R.	07/01/03 - 09/30/03	_ PRINCER				ļ	<del> </del>	-	-	-	Lincoln Line	
25A	10/01/03 - 06/30/04		-	1:				100000000000000000000000000000000000000	111111111111	1 1 1 1 1 1 1		
27 27A Healthy Families Gross Reim	07/01/03 - 09/30/03			+	1			<del> </del>	<del> </del>		<del> </del>	<del></del>
Less: Patient and Other Payor Revenue	10/01/03 - 06/30/04	<del>-                                     </del>		<del> </del>	+		177 177	10 TO THE TAX OF THE	to The Tari		1	
28 SD/MC + Crossover Revenue	07/01/03 - 09/30/03	Blanch Sta								-		<del></del>
28A	10/01/03 - 06/30/04											
29 Enhanced SD/MC (Children) Revenue 30 Enhanced SD/MC (Refugees) Revenue		1.435-11111	t registrer (tradi	1 1 1 1 1 1 1 1 1 1 1 1 1			ļ		<del></del> -	ļ	<u> </u>	
30 Enhanced SD/MC (Refugees) Revenue 31 Healthy Families Revenue					<del> </del>			1	<del>                                     </del>	<del> </del>	<del></del>	<del> </del> -
32 Total Expenditures from MAA (Mode 55)		+	4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	T	1	<del></del>	4	<del> </del>	4	¥		
33 Medi-Cal Eligibility Factor (Average)		10 110	1			<u> </u>		1		1		1
34 Revenue - MAA						ļ						
35 Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03										10,513	10.51
35A	10/01/03 - 06/30/04										48,074	48,07
36 Net Due - Enhanced SD/MC (Refugees) 37 Net Due - Healthy Families	07/01/03 - 09/30/03		<u> 181, es 3921 ().</u>	+		<del> </del>	1	+	<del> </del>		<del></del>	<del> </del>
37A Net Due - Healthy Families	10/01/03 - 06/30/04			+	+	<del> </del>	+	+	+	<del> </del>	<del> </del>	<del> </del>
Amount Negotiated Rales Exceed Costs				-					1			
	07/01/03 - 09/30/03											
38A	10/01/03 - 06/30/04		عسنيانية	1	1					1		
39 Enhanced SD/MC (Refugees) 40 Healthy Families	07/01/03 - 09/30/03	<del>-   24 phil</del>	1 - 1 - 1 - 1 - 1	+	+	-	+	+	<del> </del>	+		
40A Healthy Families	10/01/03 - 06/30/04						T					<u> </u>

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (08/04)

County TUOLUMNE

FISCAL YEAR 2003 - 2004

Legal Entity   TOCLUMNE COUNTY																																																																																																
SDIMC Administrative Reimbursement (County Only)		F		ΕΕ	D			8																																														1_						1		0	2		Ц.			<u> </u>			1											1								1					J	
SD/MC Administrative Reimbursement (County Only)   S.8.587   S.8					1		-																																	_										-															- [						1												'V			* %		7		00%					otal	
County SD/MC Direct Service Gross Reimbursement   58,887   58,887		FFP	FP	FFP	Total	patient	4	Inpatient	MAA																																		М	1AA	Α	_		15	ηç	рa	tie	ent		1	Qı	ulp	pati	ient	1			Tot	tal				F	FΡ			4		FF	Р		4		F	FF	-		1		F	FP.		4		FI	ΞÞ		_1		_F	FΡ	
2   Contract Providers Medi-Cal Direct Service Gross Reimbursement   330,538   2,136,376   2,375,914   3   30,538   2,375,914   3   30,538   3,431,511   3   30,5175   3   3,431,511   3   3,651,75   3   3,431,511   3   3,651,75   3   3   3,651,75   3   3,651,75   3   3   3,651,75   3   3   3,651,75   3   3   3   3   3   3   3   3   3	4	<u>—</u>			<u> </u>		4	<u> </u>																																-1:-	100		_ :	<u>:::</u>		-11		1			<u>::.</u>	41.		1	12.2	: . :	111	1	- :	4	٠.,			<u> </u>	- 1.	حنب					4			Ŀ		4		4			·	1:					4					_			<u>::</u>	ننــ
10tal Medi-Cal Administrative Reimbursement   2,33,511   3,65,175   3,65,17																																								- 13		1	11.	:		4	L.							$\perp$						1									غند	نك	4	_				4						1	-		نند	ٺ	4		11			- 1	111		<u>::</u> -	نن
Medi-Cal Administrative Reimbursement Limit   365,175						036,376	R	339,538	انتستنا																								mbr	pur	urs	ırse	sem	ment	t	- 1 :	4.1		يبن		نن	ان	L_			.7	139	),53	8	1		.2.1	1137	6,37	76							dilin.	ننن			نب	4			33	11	_1					ن	1		11.	-11	4	1		4	11	11:1	- 4		ننذ		نند
5         Medi-Cal Administrative Reimbursement         Medi-Cal Administrative Reimbursement           5         Medi-Cal Administrative Reimbursement         1           6         County Healthy Families Direct Service Gross Reimbursement         2           7         Contract Providers Healthy Families Direct Service Gross Reimbursement         126,988           78         Total Healthy Families Direct Service Gross Reimbursement         126,988           8         Healthy Families Administrative Reimbursement Limit         12,699           9         Healthy Families Administrative Reimbursement         12,699           10         Healthy Families Administrative Reimbursement         12,699           11         Medi-Cal Administrative Reimbursement I administrative Reimburse	444					بالنسب	-			n!	emen				eme	eme			eme	eme	eme	eme	eme	mei	men	ment	ien!	nen!	en!	ent	n!									- 1:				1		111	1		1	÷				1	-	- 11		خنند	<u> </u>	4							<u>: 135</u>		- 2	112	4		بنبني	<u>::</u>	:::		44					4	-	<u>: : :</u>	<u> </u>	4	4	· · ·	<u> </u>		Ξ.	-1	111			ننذ
Medi-Cal Administrative Reimbursement   Healthy Families Administrative Reimbursement (County Only)   Healthy Families Direct Service Gross Reimbursement   126,988	400				365,175							1	1																											_		-			ننت	-	-		_	::	-	-		1				11.		_			36	5,175	1					:::	4										٠.	4	111				4								خند	
Healthy Families Administrative Reimbursement (County Only)   7.   County Healthy Families Direct Service Gross Reimbursement   County Healthy Families Direct Service Gross Reimbursement   County Healthy Families Direct Service Gross Reimbursement   County Only   Co	4	1111111111111						1, 1, 1, 1, 1, 1, 1, 1, 1																																نب					11.11		1	4	<u>.::</u>	٠.					<u> </u>	- 11				1					_	13413		1,11			4	_	1		4	4	14.				4	1	<u> </u>		<u> </u>		.1		<u></u>	4		_		<u> </u>		
County Healthy Families Direct Service Gross Reimbursement   126,988   126	4																																									نننذ	نند			_	-	-		<u></u>				1	1 : 1	111				4_					_						4	-		11.								4					1					-1				
County Healthy Families Direct Service Gross Reimbursement   126,988   126	1						110			ounty Only)	nt (Co	ent (C	ent (	nt (	nt (C	nt (C	nt (C	nt (	nt (C	nt (C	nt (C	11 (0	11 (C	T/C	I (Co	(Co	Col	(Cou	Cou	Cour	oun	unt	ntv i	v O	On	Only	nly)	1		-						-+	-		÷	÷		÷	÷	1		_		***			Ħ		19.45	Ħ	+				•	7	†	-				7					_	+		-	÷	****	1	•	-	t	÷.	1	Ħ	÷	$\overline{}$	₹
Action   Contract   Providers   Healthy Families Direct Service Gross Reim   126,988			. 1141.				1																																				-		· ·		-		-		+1		-	1						1					1	1111111	1521	- 1	100				1.11	•							100				1112	1.0				77					-	7
Total Healthy Families Direct Service Gross Reimbursement   136,988   12,699   12,	1100				126,988	126.988	$\top$																																	- 1:							-	_						1			126	6.98	88	1			120	6.988	8		٠.				1			111	77		171	11	77		7		- 1	-	-	7.7	1							77	-	-
Realthy Families Administrative Reimbursement Limit   12,699   1	1100				126,988	11111111																																				11						111			11		77		1110	111							124	6,988	8			•	1	1			*****	1			1					1					1			***	***		Ħ	11		7
Healthy Families Administration   Healthy Families Administrative Reimbursement   Healthy Families Sufficient   Healthy Families Administrative Reimbursement   Healthy Families Administrative Reimbursement   Healthy Families Sufficient   Healthy Families Administrative Reimbursement   Healthy Families Reimbur			1111111111		12,699	1111111		rate in the land	11111																												_					111	٠.		111		1	: : :			्र	11.	1					111	T	1			1,	2,699	4)				111	111								11		1	Ŧ,			1,11	1				7	111					77	π
SO/MC Net Reimbursement for MAA										~~~																																	7.7	77					7		7	1	11		11:11	7	7.7			:					1		111			7	T			44	: -:		-	100		1	7		11	111	111	100								7	77	1
Medi-Cal Admin. Activities Svc Functions 01 - 09						identica.					nt	ent	ent	nt	nt	nt	nt	nt	nt	nt	nt	71	1	11	11	1														- 1						Ħ			Ü							11.		111		1										111	T		Title																							_
Medi-Cal Admin Activities Svc Functions 01 - 09																											==-							77.		===						-				-	-	-	=	_	=	=	=	-		=				7		-			-			-	=		+	_			-		-		-	-	-	-	-			-	-	-	-	=	_	_		_	=	=
Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39   Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)   M	-		100000000000000000000000000000000000000		444444444444444444444444444444444444444						20	00	00	00	00	00	00	00	00	20	20																				أسفند		سنن		ننت	-	-						ښخ	+-				ښښ	-	4000					- 1	1-1-1-1			1111		4	÷	بببند	4	+	-	-:-				نب	+							-		-				تبند	
13   Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)	+	It, prink anknage																														- 37	30	_												-	-	-	-	<del>-</del>			÷	+		+++				+					+		-	-			+	-	<del></del>				-	-			-	+	++			-	4	-				-				—
Utilization Review-Skilled Prof. Med. Personnel (County Only)				<u> </u>																																_				-						-	-	-	<u></u>	<u></u>				4-		٠.,			-	4-										-	+			-	-	-	-					+			-	-	4	_	-		خند	1				
15	ببنك			-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			1 1 1 1		<del></del>	Journa Chia	دع رب	. 29 (	29	29	29 (	29	29 (	29 (	29 (	Salr	Salr	a (c	a (r	9 (	9 (0	ا (ب	ربه	(00	(00	Cou	Jour	ount	rity	iy C	y Or	Uni	iniy	<u>a                                    </u>		-				_			1	44	÷	-		-	÷	+:			-			4			-		- 1			11.	<del>11.1</del>	111	+		4	÷		-	-			÷	-	+	111	111	111		+		_				٠.			
16	11		- 11 t				1 11			ounty Only)	I (Co	el (C	el (C	ı (C	I (C	I (C	I (C	el (C	I (Co	I (Co	I (Co	(Co	(Co	(Co	(Co	(Cou	Cour	Cour	our	ount	unt	nty	ty C	On	Onh	)nly	ly)			7		-		100	- 1				7			10,7	-	1.		11:				1						11111	1,1+	٠,	- 33			1	14111	100			. ; .	- , -	. :	. ; . :			1.1	111		111										
150   25   25   25   25   25   25   25							777					7)	()	)		1	)	)																																7		111		Т											7						Т		12.11	Ξ.			10.					Т					T			. 1 : 1	100					
15A   DIMC Net Reimbursement for Direct Services   10/01/03 - 06/30/04   48,07J   48,07J   48,07J   48,07J   25,455   17   Enhanced SD/MC Net Reimb (Children)   07/01/03 - 06/30/03   10/01/03 - 06/30/04   18   Enhanced SD/MC Net Reimb (Refugees)   10/01/03 - 06/30/04   19   Total SD/MC Reimbursement Before Excess FFP   20   Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC   21   Total SD/MC Reimbursement (FFP)   22   Contract Limitation Adjustment   22   Contract Limitation Adjustment   23   Contract Limitation Adjustment   24   Contract Limitation Adjustment   25   Contract Limitation Adjustment   25   Contract Limitation Adjustment   27   Contract Limitation   27   Cont						10.513				07/04/07 00/70/07	7 .				÷.	÷.		· · ·	Υ.	· • • • •	· • • • •	ή.	'n.	Υ'	7	T 0-	0.7	0.7	Δ7	07/	0.7/0	7/04	24.75		70.3			20170	0.100	_	_		Ŧ	=		-		_	7	7				-		_		10. 5.1							7					_	7	-				-	-			÷	_	-	-				-		=		=	-	-		=	71
17		1,714					+						es 📙	s																													-	٠.,			<del> </del>			-				╁								_					-	-		<u> </u>	+				/14	4	-			- 1	-	+					+							—		
17.A	4	100		<del>                                      </del>	48,074	48,074			1,120,121,1				-	-+-																												بنب		نبن		: :	-							+		_	-47	X,U7	/4	+				X.11/4	-			<del></del>	_	<del></del>	+	-		-		-				2.4	22	+	-	-200	1111		-		-		٠.	-		—	-42	
18 Enhanced SD/MC Net Reimb (Refugees)  19 Total SD/MC Reimbursement Before Excess FFP 20 Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC 21 Total SD/MC Reimbursement (FFP) 22 Contract Limitation Adjustment				المنتسبين									-	-	-	-	-	-																										خنب		-4		_						+						+	_				-+				بنند	÷	4	-	ننبث		-		-		_		٠	+					+	-				4				
19 Total SD/MC Reimbursement Before Excess FFP 20 Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC 21 Total SD/MC Reimbursement (FFP) 22 Contract Limitation Adjustment			<del></del>						<del> </del>	10/01/03 - 06/30/04	- J '		_	_	٠.	٠.	_	_				٠	۰	٠	٠	,,,				107	10/6	0/0 !	0110	1703	103	J3 -	- 0	00/30	0,04	-	•	÷					-			_				+						+	_							÷			+			•	٠.	-			<u>.</u>		<u>.</u>	+						نسب								
20 Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC 21 Total SD/MC Rembursement (FFP) 22 Contract Limitation Adjustment							-																																<del></del>			÷					1			- 1 -		14.54		1					-	100								_	_		1				_	_	-	÷	_			4			-		-1	4		_	-					_
21 Total SD/MC Reimbursement (FFP) 22 Contract Limitation Adjustment	$\mathbf{I}$										FP	FFP	FFP	FP	FP	FP	FP	FFP	FP	FP	FP	FΡ	FΡ	FP	FP	Р	5	5																				10	1					Τ.																	I		1.1									I													31	.10
22 Contract Limitation Adjustment		Military and Car								8 Enh. SD/MC	MC &	/MC	/MC	МС	мс	MC	MC	MC	MC 8	MC 8	MC 8	MC 8	MC 8	AC 8	AC 8	CB	8	. 8 E	8 E	8 E	3 Er	Enh	nh.	h. S	SC	SD	D/N	MC					Π,				Ι							Т												1111					Π		i di li		Ξ,	3						Ŧ		5.0	. 11	33				10						
	1.	Participate of the	10-11-11-11	Leading of the full	farmen africa.				1.1011/1011																									· .										77														1.11			100	100	11.1		- 1			35	: . :		I		10.00			1					3.1		: :::				_1			1					31	.17
23 Adjusted Total SD/MC Reimbursement (FFP)																																						-									Π			Ξ																					I		1111	<u> </u>								T		- 7			I				-					
																																																			1.1	13.			3.71								- 1	111					16.		I			1									111	1							- 1				31	.17
24 1.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2	+			1						07/01/03 - 09/30/03	-								-				-		-	0	0.7	0.7	0.7	07/	07/5	7/01	01/	1/03	103	03	- 0	00/30	יחוחי	7			-	=			1		_					Ŧ						+	-				-7	<u> </u>		-	+ -		1	-		-	-		-		+	11	-	Ŧ		-			- Ŧ					-1				
48 Healthy Families Net Reimbursement 0/70/103 - 09/30/103   1/20/	4=			<del>                                     </del>			+						H	H	H	H	-	H																							+++	++	-	<del></del>			+		_					+						+	-				-	1	÷		-	÷	+	+++	++			H	-		÷	-	-	+					+			+++		-	-		_	-
200 Total Healthy Families Reimbursement Before Excess FFP	-+			<del> </del>			1 2 2								باي																							00/30	10,04	-		-		_			-			-				+					- ( - )	1	.,.;				-			· · · ·			+	-	1,1,1,1	-	-			***				+	-, -,	.,.	-				<del>:</del>		÷			—	—	_
23 I dai neatiny ramiles remindusement petule cacess rrr 26 Amount Negotiated Rates Exceed Costs - Healthy Families		<del> </del>		<del>[                                    </del>				1-1	<del> </del>																															+	-	-	-	+		+	H			-			-	+						-			-		-	-		-			+	-			-	-	-	+	-		-	+			بب		+			-	-	1		—	—	_
An Amount regulation are schedulous - reality ramines 27 Total Healthy Families Reimbursement	+			<del>                                     </del>		1111111	- 1			· on mea	ппу г	anily.	anny	, in ity	ти	mily	mily	zorty	uny i	оту г	оту г	····y	и у	11.1 <b>y</b> /	1119 6	y F 6	y - 0	y - 0	, , ,	. 01	dil	arrill.	rane.		165					- 6	-	÷		÷			+			٠, .	- 1 - 1	1 - 1 -	- : - :	10			7.7			100						-					1			11.		-	-	+++	**		-	+	44	•		<del>: : :</del>	-	-		1	111		_			

STATE SHARE OF SD/MC COST	
Line 6: Column D minus Column E	
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14; Column D minus Column I	
Line 15: Column D minus Column E	
Line 16: Column D minus Column F	4,799
Line 16A: Column D minus Column G	22,619
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SDIMC COST	27.418



Division of Program Compliance – Audits Section 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

January 29, 2009

Brenda Johnson-Hill, MFCC Executive Director Kings View Counseling Services 1393 Bailey Drive Hanford, CA 93230

Dear Ms. Johnson-Hill:

Enclosed is a copy of our audit report of your 2003-2004 Fiscal Year operation concerning the Short-Doyle/Medi-Cal program in Tuolumne County.

If you disagree with the results, your concerns should be directed to the County.

Sincerely,

Chall The min'

CHUKWUEMEKA OKEMIRI, CPA Supervisor Audits – Northern Region

**Enclosures** 

**CERTIFIED MAIL** 

Division of Program Compliance - Audits Branch 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

January 29, 2009

Beatrice W. Readel, LCSW, Director Tuolumne County Behavioral Health Department 2 South Green Street Sonora, CA 95370

Dear Ms. Readel:

#### AUDIT REPORT - KINGS VIEW COUNSELING SERVICES IN TUOLUMNE COUNTY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings view Counseling Services in Tuolumne County for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

#### **NET PROGRAM COSTS**

	<u>Settled</u>	Allowed	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,394,442	\$ 1,415,973	\$ 21,531
Federal Share of Healthy Families/Medi-Cal	\$ 90,796	\$ 26,707	\$ (64,089)

Beatrice W. Readel, LCSW, Director Tuolumne County Behavioral Health Department January 29, 2009 Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chall The min'

WALTER J. HILL, JR., MBA, EA Chief of Audits

Certified Mail

**Enclosures** 

svb 1/29/09

Chuk Dhemen'

CHUKWUEMEKA OKEMIRI, CPA Supervisor, Northern Region Audits

## KINGS VIEW - TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

				Audit		
			As Settled	Adjustme	nts	As Audited
NET REIMBURSABLE MEDI-CAL						<del>-</del>
PROGRAM COSTS						
CONTRACT PROVIDERS-KV						
MEDI-CAL - FFP	(Sch. 2a)	\$	1,394,442	\$ 21,	531 \$	1,415,973
HEALTHY FAMILIES - FFP	(Sch. 2a)		90,796	(64,0	089)	26,707
TOTAL FFP - COUNTY PROVIDERS		\$ -	1,485,238	\$ (42,	559) \$	1,442,679

## KINGS VIEW - TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

#### COUNTY OPERATED FEDERAL

COUNTY OPERATED FEDERAL					Audit	
			As Settled	_	Adjustments	As Audited
Total Medi-Cal Gross Reimbursement						
<ol> <li>Inpatient SD/MC and Crossover</li> </ol>	(MH 1968, Ln 11, 11A)	\$	0	\$	0 \$	0
<ol><li>Outpatient SD/MC and Crossover</li></ol>	(MH 1968, Ln 11, 11A)		2,036,376		(55,144)	1,981,232
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		0		31,763	31,763
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		126,988		(89,636)	37,352
9. Total		\$=	2,163,364	\$ _	(113,018) \$	2,050,346
Less: Patient & Other Payor Revenues						
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0 \$	0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		0		0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0	0
18. Total		\$=	0	\$ =		0
Medi-Cal Net Reimbursement for Direct Services						
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0 \$	0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		2,036,376		(23,381)	2,012,995
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)		0		0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)		126,988	_	(89,636)	37,352
25. Total		\$=	2,163,364	\$ =	(113,018) \$	2,050,346
Medi-Cal MAA Reimbursement						
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0 \$	0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)		0	_	0	0
29. Total		\$	0	\$_	0 \$	0

# KINGS VIEW - TUOLUMNE COUNTY BEHAVIORAL HEALTH DEPARTMENT SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL			As Settled		Audit Adjustments	As Audited
Amount Negotiated Rates Exceed Cost		_	716 Octifed		regustiients	713 Fludited
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0 \$	
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0	
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0	
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0	
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0	
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0	
36. Total		\$=	0	\$=	0 \$	
Medi-Cal Administrative Reimbursement						
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	314,352	\$	(3,507) \$	310,84
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	209,850	\$	43,774 \$	253,62
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$=	209,850	\$=	43,774 \$	253,62
Healthy Families Administrative Reimbursement						
40. Healthy Families Administrative Reimbursement Lin	mit (MH1979, Ln 8)	\$	12,699	\$_	(8,964) \$	3,73
41. Healthy Families Administration	(MH1979, Ln 9)	\$	14,408	\$	(9,702) \$	4,70
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$_	12,699	\$_	(8,964) \$	3,73
Itilization Review Reimbursement						
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	247,676	\$	9,983 \$	257,65
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	37,923	\$_	1,529 \$	39,45
Net SD/MC Reimbursement - FFP						
45. Direct Services	(MH1979, Ln 16,16A)	\$	1,084,798	\$	(29,253) \$	1,055,54
46. Enhanced (Children)	(MH1979, Ln 17,17A)		0		20,646	20,64
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0	
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0	
49. Administrative Reimbursement	(MH1979, Ln 6)	•	104,925		21,887	126,81
50. U.R. Skilled Professional	(MH1979, Ln 14)		185,757		7,487	193,24
51. U.R. Other	(MH1979, Ln 15)		18,962		764	19,72
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0	,
33. Subtotal- FFP	(1.7.7.7.7.7, 2.1. 27	\$ _	1,394,442	\$	21,531 \$	1,415,97
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	. 0 \$	
55. Quality Assurance Review Results	(Adj # )		0	_	0	
56. Total SD/MC Reimbursement - FFP		\$	1,394,442	\$_	21,531 \$	1,415,97
Net Healthy Families Reimbursement - FFP				_	-	
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	82,542	\$	(58,263) \$	24,27
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0	
59. Administrative Reimbursement	(MH1979, Ln 10)		8,254		(5,826)	2,42
50. Total Healthy Families Reimbursement - FFP	,	\$_		\$_	(64,089) \$	26,70
51. Total - FFP (Ln 56 + Ln 60)		\$_	1,485,238	\$_	(42,559) \$	1,442,67
		-		=		(To Sch. 1)

Provider	KINGS VIEW	THOLLI	MNE		Provider Number 00233		No. of Adj.		Fiscal F	eriod 5/30/04	
	Report Refe		IVIIVL		00233			$\vdash$		73070	
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS			As Reported		Increase (Decrease)		As Audited
				ADJUSTMENTS TO REPORTED COSTS							
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES		\$	3,097,159	\$	68,343	\$	3,165,502
		1		To adjust management fee to agree with audit of home office cost r CMS Pub. 15-1, Section 2150.3	report.						
2	MH1960	8	С	ALLOWABLE COST FOR ALLOCATION		\$	3,315,800	\$	68,343	\$	3,384,143
				To reflect adjustment No. 1.							
3 4 5 Info.	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS		\$ 	209,850 14,408 45,056 269,314	\$	(209,850) (14,408) (45,056)	\$ 	- * - * - * 269,314 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.							
6	MH1960	12	С	TOTAL ADMINISTRATIVE COST	**	\$	269,314	\$	68,343 ®	\$	337,657 *
			 	Adjusted to incorporate adjustment No. 1.							
7 8 9 Info.	МН 1960 МН 1960 МН 1960 МН 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS  To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on gross cost method.	**	1.0	337,657	\$	253,624 4,706 79,327	\$	253,624 4,706 79,327 337,657
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.		**************************************				į	

Provide		<del></del>			Provider Number	1		eriod Ended
	KINGS VIEW		WINE		00233	41	06	3/30/04
Adj.	Report Refer Form/ Sch.	ence Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Audited
10 11 12 Info.	MH1960 MH1960 MH1960 MH1960	13 14 15 16	0000	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS  To allocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on gross cost method.		\$ 247,676 37,923 80,930 \$ 366,528	\$ 9,983 1,529 (11,512)	\$ 257,659 39,452 69,418 \$ 366,529
13 14 15 16 17 info info	(MH 1964) MH1901 Sch C MH1901 Sch C MH1901 Sch C MH1901 Sch C MH1901 Sch C MH1901 Sch C	1 2 3 4 5 6 7		ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE  Mode 15 Service Function 01 Direct Allocation Mode 15 Service Function 10 Direct Allocation Mode 15 Service Function 60 Direct Allocation Mode 15 Service Function 70 Direct Allocation Mode 15 Service Function 58 Direct Allocation Mode 45 Mode 60  To distribute audited Direct Services cost to Mode and Service Function of Outpatient Services based on relative value computation	f	75,016 1,283,629 983,887 139,823 47,042 143,250 7,310 2,679,957	20,016 283,872 (340,666) 30,606 6,172	95,032 1,567,501 643,221 170,429 53,214 143,250 7,310 2,679,957
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provide	r KINGS VIEW	TUOLU	NANUT	F	rovider Number	No. of Adj.	Fiscal Peri	
			WINE	<u> </u>	00233	41	06/3	0/04
Adj.	Report Refer Form/ Sch.	ence Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Audited
18 19 20 21 22	(MH1966) MH 1901 SchB MH 1901 SchB MH 1901 SchB MH 1901 SchB MH 1901 SchB	TOTAL TOTAL TOTAL	E F H M	ADJUSTMENTS TO REPORTED SD/MC UNITS  MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDI-CAL UNITS - 10/01/02 to 06/30/04  MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04  ENHANCED - CHILDREN - 07/01/02 to 09/30/02		158,811 541,957 2,190 5,205	14,429 (48,660) 6,857 41,635 3,161	173,240 * 493,297 * 9.047 * 46,840 * 3.161 *
23 Info 24 25 Info	MH 1901 SchB MH 1901 SchB MH 1901 SchB MH 1901 SchB	TOTAL TOTAL TOTAL	N Q R S	ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL		16,580 29,204 753,947	7,989 - (11,685) (21,141) (7,415)	7,989 * - * 4,895 * 8,063 * 746,532
Info 26 Info 27 Info Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	шнн—ΣΣСК ω	To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated August 13, 2008 (including Disallowed claims). Copies of work papers detailing adjustments by service functions have been provided to the County.  MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/04 ENHANCED - REFUGEES HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 TOTAL  To adjust the State DMH Approved Claims Report dated August 13, 2008 to the County's disallowed units per the DCS.	exclude	173,240 493,297 9,047 46,840 3,161 7,989 - 4,895 8,063 746,532	(4,080) - (609) - - - - - (4,689)	173,240 489,217 9,047 46,231 3,161 7,989 - 4,895 8,063 741,843
				** Balance brought forward from prior adjustment.				

Provider	Halada da			Provider Nun	ber	No. of Adj.	Fiscal Pe	eriod Ended
	KINGS VIEW	TUOLUM	ΛNE	00233		41	06/	30/04
	Report Refe	erence				As	Increase	As
Adj.	Form/			EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
No.	Sch.	Line	Col.					
28 29 30 31 Info Info Info	(MH1966) MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	E F H I M N Q	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/03 ENHANCED - REFUGEES	** ** ** ** **	173,240 489,217 9,047 46,231 3,161 7,989	(17,590) 44,751 (6,857) (41,026)	155,650 * 533,968 * 2,190 * 5,205 * 3,161 * 7,989 *
32	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	**	4,895	11,685	16,580 *
33	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	**-	8,063 741,843	21,141 12,104	29,204 * 753,947
	(MH1966)			The enhanced units were determined using the DMH Summary of approved Claims. Per prior year audit notes, County's reported SD/MC units include Enhanced units; Therefore, the Enhanced units identified were removed from the reported SD/MC units. The adjusted SD/MC units were used in lieu of county records for the purpose of reconciliation of DMH to county records. Copies of work papers detailing adjustments by service functions have been provided to the County.				
34	MH 1901B	TOTAL	Ε	MEDI-CAL UNITS - 07/01/02 to 09/30/02	**	155,650	3,300	158,950
35 36 37 info info info 38 39 info	MH 19018 MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B MH 1901B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	F H - M Z Q R S	MEDI-CAL UNITS - 10/01/02 to 06/30/04  MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02  MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04  ENHANCED - CHILDREN - 07/01/02 to 09/30/02  ENHANCED - CHILDREN - 10/01/02 to 06/30/04  ENHANCED - REFUGEES  HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02  HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04  TOTAL  To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report.  Copies of work papers detailing adjustments by service functions have been provided to the county.	**	533,968 2,190 5,205 3,161 7,989 - 16,580 29,204 753,947	(13,966) 1,430 3,770 - (11,685) (21,141) (38,292)	520,002 3,620 8,975 3,161 7,989 - 4,895 8,063 715,655
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal P	eriod Ended
	KINGS VIEW	TUOLU	MNE		00233	41	06.	/30/04
	Report Refe	erence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT				
40 41	MH 1979 MH 1979	21 27	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER TOTAL REIMBURSEMENT - CONTRACT PROVIDER  To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.		\$ 1,394,442 90,796 1,485,238	21,531 (64,089) (42,559)	\$ 1,415,973 26,707 1,442,679
				* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.				

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

#### DEPARTMENT OF MENTAL HEALTH

### CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE

County Code: 55

	Legal Entity: KINGS VIEW TUOLUMNE	А	В	С
Lec	al Entity Number: 00233	Salaries		Total
		and Benefits	Other	Costs
1	Mental Health Expenditures	2,239,052	926,450	3,165,502
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		218,641	218,641
5	Total Costs Before Medi-Cal Adjustments	2,239,052	1,145,091	3,384,143
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			3,384,143
	Administrative Costs (County Only)			
9	SD/MC Administration			253,624
10	Healthy Families Administration			4,706
11	Non-SD/MC Administration			79,327
12	Total Administrative Costs			337,657
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			257,659
14	Other SD/MC Utilization Review			39,452
15	Non-SD/MC Utilization Review			69,418
16	Total Utilization Review Costs			366,529
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,679,957
19	Total Costs - Lines 9 through 18			3,384,143

Crosscheck 2,679,957 OK 3,384,143 OK

### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (08/04)

#### **DEPARTMENT OF MENTAL HEALTH**

FISCAL YEAR 2003 - 2004

County: TUOLUMNE

County Code: 55

	Legal Entity: KINGS VIEW TUOLUMNE	A
Le	gal Entity Number: 00233	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,679,957
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	2,529,397
6	Outreach Services (Mode 45)	143,250
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	7,310
9	Total - Lines 2 through 8	2,679,957

Crosscheck OK

### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE								
County Code: 55			CR	CR	CR	CR	CR	
Legal Entity: KINGS VIEW TUOLUMNE		Α	В	С	D	E	F	G
Legal Entity Number: 00233  Mode: 15 - Outpatient (Program 1)		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			01	10	60	70	58	
1 Allocation Percentage		100.00%	3.76%	61.97%	25.43%	6.74%	2.10%	
2 Total Units		0.500.007	41,449	549,970	227,654	40,165	20,155	
3 Gross Cost	7777,0000000000000000000000000000000000	2,529,397	95,032	1,567,501	643,221	170,429	53,214	
4 Cost per Unit			2.29	2.85	2.83	4.24	2.64	
5 SMA per Unit			1.83	2.36	4.37	3.52	2.36	
6   Published Charge per Unit 7   Negotiated Rate / Cost per Unit			1.83	2.36	4.37	3.52	2.36	
<u> </u>	риалиантогото		-1		*,*,*,*,*,*,*,*,*,		20000000000	<u>andrega en an</u>
8 Medi-Cal Units	07/01/03 - 09/30/03		14,380	91,095	45,000	6,660	1,815	
8A	10/01/03 - 06/30/04		20,884	348,636	122,382	19,540	8,560	
9 Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03 10/01/03 - 06/30/04			-	3,620			
9A Medicare/	07/01/03 - 06/30/04		15	2,571	8,975 575			
10A Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04		360	5,964	1,490	175	-	
108 Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04		300	3,504	1,430	173		
11	07/01/03 - 09/30/03			3,150	1,745			
11A Healthy Families (SED) Units	10/01/03 - 06/30/04			4,412	3,261	390		
12 Non-Medi-Cal Units			5,810	94,142	40,606	13,400	9,780	
13	07/01/03 - 09/30/03	452,801	32,970	259,635	127,144	28,260	4,792	
13A Medi-Cal Costs	10/01/03 - 06/30/04	1,492,844	47,882	993,667	345,782	82,913	22,600	
14	07/01/03 - 09/30/03	465,676	26,315	214,984	196,650	23,443	4,283	
Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	1,484,790	38,218	822,781	534,809	68,781	20,202	
15 Medi-Cal Published Charges	07/01/03 - 09/30/03	465,676	26,315	214,984	196,650	23,443	4,283	
15A	10/01/03 - 06/30/04	1,484,790	38,218	822,781	534,809	68,781	20,202	
16 Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A	10/01/03 - 06/30/04							
17 Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	10,228			10,228			
17A Medicare/Medi-Car Crossover Costs	10/01/03 - 06/30/04	25,358			25,358			
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	15,819			15,819			
18A	10/01/03 - 06/30/04	39,221			39,221			
19 Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	15,819			15,819			
19A Medical Critical Color Crossover 1 abilished Critical Color	10/01/03 - 06/30/04	39,221			39,221			
20 Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03 10/01/03 - 06/30/04							<del></del>
	deleterate la la la companya de la c		<u> </u>	************				
Enhanced SD/MC Costs	07/01/03 - 09/30/03	8,987	34	7,328	1,625			,
21A	10/01/03 - 06/30/04	22,776	825	16,998	4,210	743		
22 Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	8,608	27 659	6,068 14,075	2,513	610		
23	07/01/03 - 09/30/03	21,861 8,608	27	6,068	6,511 2,513	616		
Enhanced SD/MC Published Charges	10/01/03 - 06/30/04	21,861	659	14,075	6,511	616		
24	07/01/03 - 09/30/03	2.,551		,575	5,511			
Enhanced SD/MC Negotiated Rates	10/01/03 - 06/30/04							
25 Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					*************		
26 Enhanced SD/MC (Refugees) Costs  26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27 Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
		12.000		0.070	4.000			
29 Healthy Families Costs	07/01/03 - 09/30/03 10/01/03 - 06/30/04	13,908 23,443		8,978 12,575	4,930 9,214	1,655		
30	07/01/03 - 09/30/03	15,060		7,434	7,626	1,033		
Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	26,036		10,412	14,251	1,373		
31	07/01/03 - 09/30/03	15,060		7,434	7,626	,,5,5		
Healthy Families Published Charges	10/01/03 - 06/30/04	26,036		10,412	14,251	1,373		
32 Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A Realthy Families Negotiated Rates	10/01/03 - 06/30/04							
33 Non-Medi-Cal Costs	**.*::::::::::::::::::::::::::::::::	479,051	13,321	268,320	114,730	56,859	25,822	<u>i selegelelelelelelel</u> e.
		1, 0,001	.0,021		,	\$0,023		

#### CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

### ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE

County Code: 55

CR

	county court of							
	Legal Entity: KINGS VIEW TUOLUMNE	А	В	С	D	Ε	F	G
Le	gal Entity Number: 00233		Service	Service	Service	Service	Service	Service
	Mode: 45 - Outreach	Mode Total	Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1,746					
3	Gross Cost	143,250	143,250					
4	Cost per Unit		82.04					
5	Non-Medi-Cal Units		1,746					
6	Non-Medi-Cal Costs	143,250	143,250					

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE												
County Code: 55				REIMBURS	EMENT TYPE	PC		Costs			Costs	
Legal Entity: KINGS VIEW TUOLUMNE Legal Entity Number: 00233		<u> </u>	8		D	E Total	F	G	н	Total		K Total
Edgar Entry Nombon. 60255			Mode 55		Total	inpatient	_			Outpatient		Outpatient
		2.5) 0.00	S, F,'s 11-19,	0.51.74.70	MAA	Mode 05-	Mode 05-All		Mode 15	Exclude	Mode 15	(Cal. I + Cal. J)
1 Medi-Cal Costs	07/01/03 - 09/30/03	S. F.'s 01-09	31-39	S. F.'s 21-29		Hospital	Other	Mode 10	Program (1) 452,801	Program (2) 452,801	Program (2)	452,801
1A Medi-Cai Costs	10/01/03 - 06/30/04								1,492,844	1,492,844		1,492,844
Medi-Cal SMA	07/01/03 - 09/30/03 10/01/03 - 06/30/04			1.			-		465,676	465,676	-	465,676
3 4 5 2 2 5	07/01/03 - 09/30/03						<del> </del>		1,484,790 465,676	1,484,790 465,676		1,484,790 465,676
3A Medi-Cal P. C.	10/01/03 - 06/30/04								1,484,790	1,484,790		1,484,790
4 Medi-Cal N. R.	07/01/03 - 09/30/03 10/01/03 - 06/30/04					-			···			
4A						<del>andaraa</del> a	200000000000000000000000000000000000000	434374 A THE STREET		a arguer		
5 Medi-Ca: Gross Reimbursement	07/01/03 - 09/30/03 10/01/03 - 06/30/04								452,801 1,492,844	452,801 1,492,844		452,801. 1,492,844
	07/01/03 - 09/30/03	+					2212122111112227	1212141412141111	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			*,*,*,*,*,*,*,*,*,*,*,*,*,*,*,*,*,*,*
6A Medicare/Medi-Cal Crossover Cost	10/01/03 - 06/30/04						<del>                                     </del>		10,228 25,358	10,228 25,358		10,228 25,358
7 Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								15,819	15,819		15,819
7A	10/01/03 - 06/30/04 07/01/03 - 09/30/03								39,221	39,221		39,221
8 Medicare/Medi-Cal Crossover P. C.	10/01/03 - 06/30/04						<del> </del>		15,819 39,221	15,819 39,221		15,819 39,221
9 Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03	Description (										, , , , , , ,
9A	10/01/03 - 06/30/04											
10 / Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								10,228	10,228		10,228
10A	10/01/03 - 06/30/04								25 358	25,358		25,358
11 Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03						ļ		463,029	463,029		463,029
11A	10/01/03 - 06/30/04						51-1-1-12-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		1,518,202	1,518,202		1,518,202
12 Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03 10/01/03 - 06/30/04						ļ		8,987	8,987		8,987
13 Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								22,776 8,608	22,776 8,608		22,776 8,608
[13A]	10/01/03 - 06/30/04								21,861	21,861		21,861
14 Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03 10/01/03 - 06/30/04						<b>_</b>		8,608 21,861	8,608		8,608
14A 15 Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03								21,001	21,861		21,861
Enhanced SD/MC (Children) N. R.	10/01/03 - 06/30/04				identificati							
16 Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								8,987	8.987		8,987
16A	10/01/03 - 06/30/04								22 776	22,776	<del> </del>	22 776
17 Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18 Enhanced SD/MC (Refugees) SMA 19 Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04 07/01/03 - 06/30/04	19191919191919191919				<u> </u>	<del> </del>				**************************************	
20 Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04						·					
21 Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					<del>Dig</del> irantea anteini	5217.00.00.00.00.00	111111111111111111111111111111111111111	472,016	472,015	11.7.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	472,016
21A (Excludes Refugees)	10/01/03 - 06/30/04						1		1,540,979	1,540,979		1,540,979
22 Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04									7		
23 Healthy Families Cost	07/01/03 - 09/30/03								13,908	13,908		13,908
23A	10/01/03 - 06/30/04 07/01/03 - 09/30/03								23,443 15,060	23,443		23,443
24 Healthy Families SMA	10/01/03 - 06/30/04								26,036	15,060 26,036		15,060 26,036
25 Healthy Families P. C.	07/01/03 - 09/30/03								15,060	15,060		15,060
25A	10/01/03 - 06/30/04							<del></del>	26,036	26,036		26,036
26 Healthy Families N. R.	10/01/03 - 06/30/04								1			
87	07/01/03 - 09/30/03							1.11.11.11.11.11.11	13,908	13,908		13,908
(27A)	10/01/03 - 06/30/04								23,443	23,443		23,443
Less: Patient and Other Payor Revenue												
28 SD/MC + Crossover Revenue	07/01/03 - 09/30/03 10/01/03 - 06/30/04							-	<del></del>			
29 Enhanced SD/MC (Children) Revenue 30 Enhanced SD/MC (Refugees) Revenue	1.0/01/03 - 00/30/04						-					<del></del>
31 Healthy Families Revenue					1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -		1					
32 Total Expenditures from MAA (Mode 55) 33 Medi-Cal Eligibility Factor (Average)		101010101010101			1							
33   Medi-Cal Eligibility Factor (Average)												
	07/01/03 - 09/30/03	<del>quadad</del>		<del>pininidik</del>					472,015	473.010		472,015
35A	10/01/03 - 06/30/04	1000000000		<del>laren er</del> en	hiaman				1,540,979	472,016 1,540,979		1,540,979
36 Net Due - Enhanced SD/MC (Refugees)												
37 Net Due - Healthy Families	07/01/03 - 09/30/03 10/01/03 - 06/30/04						<del> </del>		13,908	13,908		13,908
	110/01/03 - 00/30/04			1			lanana.		23,443	23,443		23,443
Amount Negotiated Rates Exceed Costs	07/01/03 - 09/30/03				partiration (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	<u>projeticiski sistel</u> I	<u> printripi di la </u>					
38 SD/MC (Includes Children)	10/01/03 - 06/30/04											
39 Enhanced SD/MC (Refugees)	107/04/02 00/09/02	101111111111111111					1					
40 Healthy Families	07/01/03 - 09/30/03 10/01/03 - 06/30/04						-	-	<del> </del>	ļ		
1.01.1	1.0.000 00/00/04	<u> </u>	<u> </u>	<u> </u>	<u></u>	·			<del></del>	·		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (08/04)

County: TUOLUMNE County Code: 55

Legal Entity: KINGS VIEW TUOLUMNE		A	8	С	D	E	F	G	н	1	J
egal Entity Number: 00233	12-12-12-12-12-12-12-12-12-12-12-12-12-1	Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County C	Only)										
County SD/MC Direct Service Gross Reimbursen	nent			2,012,995	2,012,995						
Contract Providers Medi-Cal Direct Service Gross	s Reimbursement		. 9-	59,305	59,305						
Total Medi-Cal Direct Service Gross Reimbursen	nent		ر د د د اساستون		72,072,300						
Medi-Cal Administrative Reimbursement Limit					310,845	Similar					
Medi-Cal Administration					253,624						
Medi-Cal Administrative Reimbursement					253,624	126,812					126,8
Healthy Families Administrative Reimbursement	(County Only)							anananana			
County Healthy Families Direct Service Gross Re	imbursement			37,352	37,352			initial de la			
Contract Providers Healthy Families Direct Service	ce Gross Reim,						11111111111111111				
3 Total Healthy Families Direct Service Gross Rein	nbursement				37,352			defetation in the			
Healthy Families Administrative Reimbursement	Limit				3,735			diametrica.			
Healthy Families Administration		14.44.44.44.44.44.44.4			4,706						
Healthy Families Administrative Reimbursement					3,735				2,428		2,4
SD/MC Net Reimbursement for MAA											
Medi-Cal Admin, Activities Svc Functions 01 - 09							110000000000000000000000000000000000000				
Medi-Cal Admin, Activities Svc Functions 11 - 19	. 31 - 39										
Medi-Cal Admin, Activities Svc Functions 21 - 29	(County Only)										
Utilization Review-Skilled Prof. Med. Personnel (	County Only)				257,659					193.244	193.
Other SD/MC Utilization Review (County Only)					39,452	19,726	11111111111111				19.
	07/01/03 - 09/30/03		224-24-24-24-24-24-24-24-24-24-24-24-24-	463 029	463.029		251 656				251.6
SD/MC Net Reimbursement for Direct Services	10/01/03 - 06/30/04		<del> </del>	1,518,202	1,518,202		13221111111111	803,888			803.8
,	07/01/03 - 09/30/03			8,987	8.987				5.841		5.8
Enhanced SD/MC Net Reimb, (Children)	10/01/03 - 06/30/04		<del> </del>	22,776	22,776			111111111111111	14.805		14,8
Enhanced SD/MC Nat Reimb. (Refugees)			<b></b>						1		1
Total SD/MC Reimbursement Before Excess FFF	5										1.415.9
Amount Negotiated Rates Exceed Costs - SD/MC				1-1-1-1-1-1-1-1		<del>                                      </del>	*****				1,715,
1 Total SD/MC Reimbursement (FFP)			10101010101010101010	101011111111111111			34444444444			fairinnaid:	1.415.9
Contract Limitation Adjustment		100000000000000000000000000000000000000		100000000000000000000000000000000000000			1111111111111111111				1
Adjusted Total SD/MC Reimbursement (FFP)											1,415,9
	07/01/03 - 09/30/03			13.908	13.908				9.040		9 (
Healthy Families Net Reimbursement	10/01/03 - 06/30/04		<del> </del>	23 443	23,443		<del>la de la </del>		15 238		1 15.
5 Total Healthy Families Reimbursement Before E			10101010101010101010	23,443	23,443				13,238		26.7
Amount Negotiated Rates Exceed Costs - Health			14/4/4/4/4/4/4/4/4/	12747474171717171717	************************************						20,4
7 Total Healthy Families Reimbursement	y 1 a:1111103	<del>                                     </del>				1.	1	1			26

STATE SHARE OF SD/MC COST	
Line 6: Column D minus Column E	126,812
Line 10: Column D minus Column H	1,307
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	64,415
Line 15: Column D minus Column E	19,726
Line 16: Column D minus Column F	211,373
	5.50
Line 16A: Column D minus Column G	714,314
Line 16A: Column D minus Column G Line 17: Column D minus Column H	714,314 3,145
+	
Line 17: Column D minus Column H	3,145
Line 17: Column D minus Column H Line 17A: Column D minus Column H	3,145
Line 17: Column D minus Column H Line 17A: Column D minus Column H Line 18: Column D minus Column H	3,145 7,972
Line 17: Column D minus Column H Line 17A: Column D minus Column H Line 18: Column D minus Column H	3,145 7,972